

**TENTH JUDICIAL DISTRICT  
PUBLIC DEFENDER  
NATCHITOCHES, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/30/08

Tenth Judicial District Public Defender  
Financial Report  
December 31, 2007

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# TENTH JUDICIAL DISTRICT PUBLIC DEFENDER

P. O. Box 12

Natchitoches, LA 71458-0012

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34. Certain comparative information is presented to provide an overview of the Public Defender's operations.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Public Defender as a whole and present a longer-term view of the Public Defender's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending. The Public Defender is a component unit of the Natchitoches Parish Police Jury. The Public Defender maintains only one fund, the general fund, through which all of its operations are conducted.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Assets

	<u>2007</u>	<u>2006</u>
ASSETS:		
Assets	\$187,074	\$186,445
Capital assets, net	<u>1,020</u>	<u>0</u>
Total Assets	<u>\$188,094</u>	<u>\$186,445</u>
LIABILITIES:		
Payroll Liabilities	\$ <u>7,942</u>	\$ <u>913</u>
Total Liabilities	\$ <u>7,942</u>	\$ <u>913</u>
NET ASSETS:		
Invested in capital assets	\$ 1,020	\$ 0
Unrestricted	<u>179,132</u>	<u>185,532</u>
Total Net Assets	<u>\$180,152</u>	<u>\$185,532</u>

## Summary of Statement of Activities

	<u>2007</u>	<u>2006</u>
REVENUES:		
General Revenues:		
State of LA	\$115,157	\$ 11,882
City of Natchitoches	43,000	52,640
Natchitoches Parish Sheriff	167,793	243,255
10 <sup>th</sup> Judicial Drug Court	15,000	13,750
Interest	6,212	3,729
Other	<u>1,124</u>	<u>0</u>
Total Revenues	<u>\$348,286</u>	<u>\$325,256</u>
EXPENSES:		
General Government	\$ 88,364	\$ 25,693
Judicial	<u>265,302</u>	<u>293,436</u>
Total Expenses	<u>\$353,666</u>	<u>\$319,129</u>
Change in Net Assets	<u>\$ (5,380)</u>	<u>\$ 6,127</u>

- The Public Defender's assets exceeded its liabilities by \$180,152 (net assets) for the year. For prior year, this was \$185,532.
- Unrestricted net assets of \$179,132 represent the portion available to maintain the Public Defender's obligation to both citizens and creditors.

General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the Public Defender to provide legal counsel to defendants in Natchitoches Parish.

Economic Factors and Next Year's Budget

The Public Defender considered many factors when setting the budget for the next fiscal year. Anticipated revenues should increase slightly and a small increase in expenditures is expected. However the budget for FY 2008 should not increase significantly from FY 2007.

Contacting the Public Defender

This financial report is designed to provide our citizens and creditors with a general overview of the Public Defender's finances and to show the Public Defender's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Public Defender at P. O. Box 12, Natchitoches, LA 71458-0012.

# Johnson, Thomas & Cunningham

## Certified Public Accountants

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### ACCOUNTANT'S REVIEW REPORT ON THE FINANCIAL STATEMENTS

Tenth Judicial Public Defender  
P. O. Box 12  
Natchitoches, Louisiana 71458-0012

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Tenth Judicial Public Defender, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the Public Defender's basic financial statements as listed in the Table of Contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of management of the Public Defender.

A review consists principally of inquiries of Public Defender personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The Management's Discussion and Analysis and budgetary comparison information on pages 1 through 4 and 26, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated March 4, 2008, on the results of our agreed-upon procedures on page 27 through 29. Pages 30 through 31 present the Louisiana Attestation Questionnaire.

*Johnson, Thomas & Cunningham, CPA's*  
Johnson, Thomas & Cunningham, CPA's

March 4, 2008  
Natchitoches, LA 71457



## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Tenth Judicial District Public Defender  
Statement of Net Assets  
December 31, 2007

ASSETS:

Current Assets:

Cash & Cash Equivalents	\$187,074
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Non-current Assets:

Capital Assets (Net)	<u>1,020</u>
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Total Assets	<u>\$188,094</u>
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LIABILITIES:

Current Liabilities:

Payroll Liabilities	\$ <u>7,942</u>
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NET ASSETS:

Invested in Capital Assets	\$ 1,020
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Unrestricted	<u>179,132</u>
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Total Net Assets	<u>\$180,152</u>
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See accompanying notes and accountant's report.

Tenth Judicial District Public Defender  
Statement of Activities  
December 31, 2007

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets Government Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General Government	\$ 88,364	\$0	\$ 0	\$ (88,364)
Judicial	<u>265,302</u>	<u>0</u>	<u>341,787</u>	<u>76,485</u>
Total Governmental Activities	<u>\$353,666</u>	<u>\$0</u>	<u>\$341,787</u>	<u>\$ (11,879)</u>
General Revenues:				
				\$ 6,212
Interest				<u>287</u>
Other				
Total General Revenues				<u>\$ 6,499</u>
Change in Net Assets				\$ (5,380)
Net Assets January 1, 2007				<u>185,532</u>
Net Assets December 31, 2007				<u>\$180,152</u>

See accompanying notes and accountant's report.

FUND FINANCIAL STATEMENTS

Tenth Judicial District Public Defender  
Balance Sheet-Governmental Fund  
December 31, 2007

Assets:

Cash & Cash Equivalents	<u>\$187,074</u>
Total Assets	<u>\$187,074</u>

Liabilities:

Payroll Liabilities	\$ 7,942
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Fund Balance:

Unreserved	<u>179,132</u>
Total Liabilities and Fund Balance	<u>\$187,074</u>

See accompanying notes and accountant's report.

Tenth Judicial District Public Defender  
Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Assets  
December 31, 2007

Total Fund Balance for the Governmental Fund at December 31, 2007	\$179,132
Total Net Assets reported for Governmental Activities in the Statement of Net Assets is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Land, Equipment, Buildings, and Vehicles, Net of Accumulated Depreciation	<u>1,020</u>
Total Net Assets of Governmental Activities at December 31, 2007	<u>\$180,152</u>

See accompanying notes and accountant's report.

Tenth Judicial District Public Defender  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Governmental Fund  
Year Ended December 31, 2007

REVENUES:

Intergovernmental-	
State of LA	\$115,157
City of Natchitoches	43,000
Natchitoches Parish Sheriff	167,793
10 <sup>th</sup> Judicial Drug Court	15,000
Miscellaneous-	
Interest	6,212
Other	<u>1,124</u>
Total Revenues	<u>\$348,286</u>

EXPENDITURES:

Current-	
General Government-	
Office Supplies	\$ 1,176
Payroll & Related Benefits	78,930
Rent, Telephone & Miscellaneous	8,079
Judicial-	
Attorney Fees & Court Costs	265,301
Capital Outlay	<u>1,200</u>
Total Expenditures	<u>\$354,686</u>
Deficiency of Revenues over Expenditures	\$ (6,400)
Fund Balance-Beginning of Year	<u>185,532</u>
Fund Balance-End of Year	<u>\$179,132</u>

See accompanying notes and accountant's report.



Tenth Judicial District Public Defender  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
for the Year Ended December 31, 2007

Total Net Change in Fund Balance at December 31, 2007, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$(6,400)
The Change in Net Assets reported for Governmental Activities in the Statement of Activities is different because:	
Capital Outlay costs which are considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance, are shown as increases in assets on the Statement of Net Assets	1,200
Depreciation Expense is reported in the government- wide Statement of Activities, but does not require the use of current financial resources. Therefore, depreciation expense is not reported as an expen- diture in the governmental funds. Current year depreciation expense is	<u>(180)</u>
Total changes in Net Assets at December 31, 2007, per Statement of Activities	<u>\$(5,380)</u>

See accompanying notes and accountant's report.

## NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

1. Introduction:

The Tenth Judicial District Public Defender was established in compliance with Louisiana Revised Statutes 15:142-149, to provide and compensate counsel appointed to represent Indigent Persons in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of Natchitoches, Louisiana.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of Tenth Judicial District Public Defender conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

A. Reporting Entity-

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

Since the Public Defender is fiscally dependent on the Police Jury, and since the Police Jury's financial statements would be misleading if the data from the Public Defender's Office were omitted, the Public Defender has been determined to be a component unit of the Natchitoches Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Public Defender and do not present information on the Police Jury, the general government services provided by the governmental unit or the other governmental units that comprise the reporting entity.

**B. Basis of Presentation-**

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Public Defender's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**C. Fund Accounting-**

The accounts of the Public Defender are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Public Defender maintains only one fund. It is categorized as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

The major fund of the Public Defender is described below:

Governmental Fund-

General Fund

The General Fund is the general operating fund of the Public Defender. It is used to account for all financial resources except those required to be accounted for in another fund.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Public Defender as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Public Defender considers all revenues "available" if they are collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Public Defender.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
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Compensated Absences-

Employees of the Tenth Judicial District Public Defender do not accrue or "carry forward" vacation or sick leave pay from year to year. Therefore, no entry is made to record compensated absences.

Equity Classifications-

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt---Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

- b. Restricted net assets—Consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Budget-

Prior to the beginning of each fiscal year, the Public Defender adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2007, the Public Defender had cash and cash equivalents (collected bank balances) totaling \$192,549. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Public Defender. The deposits at December 31, 2007, were fully secured by FDIC Insurance.

Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

4. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2007, is as follows:

<u>Governmental Activities</u>	<u>Balance 01-01-07</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-07</u>
Capital Assets Depreciated:				
Furniture, computers	\$4,823	\$1,200	\$0	\$6,023
Total Assets	\$4,823	\$1,200	\$0	\$6,023
Less: Accumulated Depreciation:				
Furniture, computers	\$4,823	\$ 180	\$0	\$5,003
Total Depreciation	\$4,823	\$ 180	\$0	\$5,003
Net Capital Assets	\$ 0	\$1,020	\$0	\$1,020

Depreciation expense of \$180 was charged to the general government function.

5. Pension Plan:

All of the Public Defender's employees participate in the Federal Social Security program. The Public Defender is required to remit an amount to the Social Security Administration equal to the employee's contribution.

6. Compensation of Board Members:

The Board members did not receive compensation for this service. Per R.S. 24:515, revised in the 2007 Regular Legislative Session was amended to delete Indigent Defender Boards and replace that organization with Judicial District Public Defender in July 2007.



Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

7. Governmental Fund Revenues and Expenditures:

For the year ended December 31, 2007, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government-		
Appropriations -- General	\$ 53,700	
Appropriations -- Special	56,657	
Revenue sharing	0	
Grants	0	
On-behalf payments	0	
Other	<u>4,800</u>	
Total		\$115,157

Local Government-		
Appropriations -- General	\$ 0	
Appropriations -- Special	0	
Grants	0	
Statutory fines, forfeitures, fees, court costs & other	225,793	
Criminal court fund	0	
On-behalf payments	0	
Other	<u>837</u>	
Total		226,630

Federal Government-		
Grants -- direct	\$ 0	
Grants -- indirect (passed-through state)	<u>0</u>	
Total		0

Other Grants & Contributions		
Non-profit organizations	\$ 0	
Private organizations	0	
Corporate	0	
Other	<u>0</u>	
Total		0

Charges for services		0
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Investment earnings		6,212
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Miscellaneous		<u>287</u>
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Total Revenues		<u>\$348,286</u>
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Tenth Judicial District Public Defender  
Notes to Financial Statements  
December 31, 2007

## Expenditures:

## Personnel Services &amp; Benefits-

Salaries	\$ 49,328	
On-behalf payments – salaries	0	
Retirement contributions	0	
On-behalf payments – retirement	0	
Insurance	13,778	
On-behalf payments – insurance	0	
Payroll taxes	15,824	
Other	<u>0</u>	
Total		\$ 78,930

## Professional Development-

Dues, licenses & registrations	\$ 275	
Travel	0	
Other	<u>0</u>	
Total		275

## Operating Costs-

Library & research	\$ 905	
Contract services – attorney/legal	246,986	
Contract services – other	18,315	
Lease – office	1,300	
Lease – autos & other	865	
Travel – transportation	0	
Travel – other	901	
Insurance	100	
Supplies	1,176	
Repairs & maintenance	158	
Utilities & telephone	345	
Other	<u>3,230</u>	
Total		274,281

Debt Service	0
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Capital Outlay	<u>1,200</u>
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Total Expenditures	<u>\$354,686</u>
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OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

Tenth Judicial District Public Defender  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2007

	<u>Budget</u>			Variance Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
REVENUES:				
Intergovernmental-				
State of LA-				
Appropriations – General	\$ 12,000	\$ 53,700	\$ 53,700	\$ 0
Appropriations – Special	0	56,657	56,657	0
Other	0	4,800	4,800	0
Local Government-				
Appropriations –Special Drug Court	13,750	15,000	15,000	0
Statutory Fines	243,300	176,229	167,793	(8,436)
Other – City of Natchitoches	52,600	52,600	43,000	(9,600)
Miscellaneous-				
Interest	3,700	4,100	6,212	2,112
Other	<u>0</u>	<u>0</u>	<u>1,124</u>	<u>1,124</u>
Total Revenues	<u>\$325,350</u>	<u>\$363,086</u>	<u>\$348,286</u>	<u>\$(14,800)</u>
EXPENDITURES:				
Operating Costs-				
Appointed Attorneys	\$126,500	\$ 90,875	\$ 73,222	\$ 17,653
Auditor	0	1,600	1,600	0
Contract Attorneys	157,100	228,500	173,764	54,736
Contract Services – Other	14,000	15,000	15,000	0
Contract Services – Other P/I	0	3,500	3,315	185
Insurance	0	100	100	0
Lease – Office	0	1,200	1,300	(100)
Lease – Other	0	865	865	0
Library & Research	0	950	905	45
Office Supplies	750	1,200	1,176	24
Other	0	3,000	1,630	1,370
Repair & Maintenance	0	175	158	17
Travel & Other	0	950	901	49
Utilities/Telephone	6,000	1,535	345	1,190
Capital Outlay	0	0	1,200	(1,200)
Personnel Services & Benefits-				
Payroll Tax	0	9,000	15,824	(6,824)
Health Insurance	0	14,000	13,778	222
Salaries	21,000	49,800	49,328	472
Professional Development	<u>0</u>	<u>300</u>	<u>275</u>	<u>25</u>
Total Expenditures	<u>\$325,350</u>	<u>\$422,550</u>	<u>\$354,686</u>	<u>\$ 67,864</u>

See accountant's report.

# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation

Roger M. Cunningham, CPA - A Professional Corporation

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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Tenth Judicial Public Defender  
P. O. Box 12  
Natchitoches, Louisiana 71458-0012

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Tenth Judicial District Public Defender and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Tenth Judicial District Public Defender's compliance with certain laws and regulations during the year ended December 31, 2007, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### PUBLIC BID LAW

1. Select all expenditures made during the year for materials and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$20,000 or for public works exceeding \$100,000.

#### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and one amendment.

6. Trace the budget adoption to the minute book.

The budget and amendment were legally adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or actual expenditures exceed budgeted amounts by 5% or more.

Actual revenues and expenditures were within the 5% variance allowed

#### ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account:

Each disbursement appeared to be coded correctly.

- (c) determine whether payments received approval from proper authorities:

Inspection of documentation supporting each of the 6 selected disbursements indicated adequate approvals.

#### MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Agendas were posted and meetings were advertised as required.

#### DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other indebtedness that had not been approved by the State Bond Commission.

#### ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior report, dated April 6, 2007, did not contain any comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Tenth Judicial District Public Defender and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham, CPA's  
Johnson, Thomas & Cunningham, CPA's

March 4, 2008  
Natchitoches, Louisiana

TENTH JUDICIAL DISTRICT PUBLIC DEFENDER

LOUISIANA ATTESTATION QUESTIONNAIRE

Johnson, Thomas & Cunningham, CPA's  
321 Bienville Street  
Natchitoches, LA 71457

In connection with your review of our financial statements as of December 31, 2007, and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2007.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes X No    

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes X No    

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes X No    

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14 or the budget requirements of LSA-RS 39:43.

Yes X No



### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:453, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes ☒ No ☐

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 72-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

President Ted Brunson

Date 12-31-07